

ROUTINE SERVICE REVENUE (CONT.)

5095 Other - Specify:
5100 Medical Supplies - Other
5110 Habilitation Supplies Revenue
5120 Incontinence Supply Revenue
5130 Personal Care Revenue
5140 Laundry Service Revenue
5150 Other Routine Service Revenue, Specify:

Other Operating Revenue

5310 Telephone and Telegraph
5320 Meals - Revenue
5330 Management Services
5340 Cash Discount
5350 Rebates and Refunds
5360 Transfers From Restricted Funds

Deductions From Revenue

5510 Contractual Allowance-Medicare
5520 Contractual Allowance-Medicaid
5530 Contractual Allowance-Other

A single account which is the sum of 5510 and 5520 can be kept by those LTCFs that do not keep contractual allowance accounts by payment source. Detail supporting this single account must be available.

5540 Charity Allowance

Other Service Revenue

5710 Barber and Beauty
5720 Gift Shop
5730 Vending Machines
5740 Rental - Space
5750 Rental - Equipment
5760 Rental - Other
5770 Interest Income - Working Capital
5780 Interest Income - Restricted Funds
5790 Interest Income - Funded Depreciation
5800 Personal Purchases - Patients
5810 Gain/Loss on Disposal of Assets
5820 Radiology
5830 Laboratory
5840 Oxygen
5850 Legend Drugs
5860 Nurse Aide Training Program Revenue

Nonoperating Revenue

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TABLE 5

~~Nursing, Habilitation/Rehabilitation, Dietary, and Supplies~~ DIETARY
SUPPLIES AND EXPENSES, DIETARY RAW FOOD, MEDICAL SUPPLIES,
HABILITATION SUPPLIES, PRIOR-AUTHORIZED MEDICAL EQUIPMENT,
INCONTINENCE AND OTHER SUPPLIES, NURSING AND
HABILITATION/REHABILITATION, NURSE AIDE TRAINING, UTILITIES, PAYROLL
TAXES, PROPERTY TAXES, AND NONREIMBURSABLE Expenses

Dietary ~~Costs~~ SUPPLIES AND EXPENSES

- 6010 Dietary Personnel - to include employees' salaries and wage expenses, excluding dietitian, required to provide dietary services of the long term care facility dietary staff.
- 6011 Licensed Dietition - services, as defined in Chapter 4759 of the Revised Code, provided by licensed dietitians.
- 6012 Other Contracted Dietary Personnel - contracted personnel services, excluding licensed dietitian per account 6011, required to provide dietary services.
- 6013 Staff Development - all educational, training, development and travel costs associated with dietary personnel.
- 6020 Dietary Supplies and Expenses - all other costs associated with providing dietary services. To include minor equipment.
- 6030 Fringe Benefits - Dietary personnel (see definition in 7330)

DIETARY RAW FOOD

- 6050 Raw Food - cost of procuring all food necessary to meet the dietary needs of the residents; except for the tube feedings as described in rule 5101:3-3-11 ("Relationship of other covered medicaid services to long-term care facility services") of the Administrative Code, which may be expensed in either this account or account 6070.

Medical ~~and Program~~ Supplies

- 6070 Medical Supplies - supplies necessary to provide services as identified in the current resident assessment or resident review system as:

tube feedings (3D)
appliances (5)
medications (6) including non-legend drugs
injections (7)
dressings (8)
catheters (9)
enemas, (douches and special treatments) (10)
suctioning and tracheotomies (11)
oxygen, aerosol, and respiratory therapy (12)
ostomies (13)

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MEDICAL SUPPLIES (CONT.)

Items considered within the framework of appliances are limited to the following: bed cradles, elastic wraps, headgear, heat cradles, hernial appliances, jobst hose, splints, traction equipment, adhesive backed foam pads, hypothermia or hyperthermia blankets, eye shields, egg crate mattresses, and gel cushions.

HABILITATION SUPPLIES

- 6080 Habilitation Supplies - supplies required to perform service as identified in the resident assessment system or resident review process under habilitation planning or evaluation (standard 15) or special therapy (standard 15-1); physical therapy (standard 15-2), occupational therapy (standard 15-3), speech and audiology (standard 15-4), or psychosocial services (standard 15-5) for all residents.

PRIOR-AUTHORIZED MEDICAL EQUIPMENT

- 6085 Prior Authorized Medical Equipment - this account includes the amortized or lease costs of prior authorized specialized medical equipment. Examples - include but are not limited to: ventilators (all types), enteral feeding pumps, IV infusion pumps, oxygen concentrators, decubitus care beds, miscellaneous request items in LTCFs (not listed on the formulary), and LTCF requests for PA (PA requests for facility purchases).

INCONTINENCE AND OTHER SUPPLIES

- 6089 Incontinence Supplies - This account includes (except catheters) the cost of reusable and disposable incontinence supplies. Reusable incontinence supplies include and are limited to: cloth diapers, under-pads, plastic pants, and the cost of diaper service for such items.
- 6090 Personal Care - supplies required to maintain personal cleanliness and grooming of residents.
- 6100 Other Program and Activity Supplies - supplies used to provide routine and special programs available to all residents.
- 6110 Records and Equipment - nursing forms, medical record forms, inventory control, nondepreciable equipment, repairs, etc.

Physician Services

~~6130 Resident Evaluation by Physician - charges by physicians for periodic review of medical records and completion of resident plan of care as required by rule 5101:3-3-15 ("utilization control") of the Administrative Code~~

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Administrative Nursing and Habilitation/Rehabilitation SERVICES

These accounts represent expenses related to the administration of nursing and habilitation/rehabilitation services. Direct care staff are expensed in the 6500 series.

6210 Medical Director
6220 Director of Nursing
6230 Supervising Nurse
6240 Medical Records Personnel
6250 Activities Director
6260 Pharmaceutical Consultant
6270 Other Medical and Social Services
6280 Contracted Therapy - Supervisory
6290 Purchased Nursing Services
6300 Utilization Review Personnel
6310 Staff Development - all educational, training, development and travel costs associated with nursing and habilitation/rehabilitation personnel.
6330 Employee Fringe Benefits - (see 7330)

Nurse Aide Training

6400 In-house Trainer Wages - This account includes and is limited to, train the trainer salary or wages while attending a state approved program, guest speaker fees, salaries and wage expense for primary instructor and program coordinator providing facility-based nurse aide training programs in order to comply with Chapter 3721. of the Revised Code.

6410 Classroom Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the classroom portion of the state approved training and competency evaluation programs, wages paid for continuing education pursuant to section 3721.29 of the Revised Code, and wages paid during the state approved competency test including travel time. Include only those wages paid for your own facility staff.

6420 Clinical Wages: Nurse Aides - This account is limited to, wages paid to nurse aides during the clinical portion of the state approved training and competency evaluation programs and wages paid for continuing education pursuant to section 3721.29 of the Revised Code. Include only those wages paid for your own facility staff.

6430 Books and Supplies - This account is limited to books and supplies expense incurred by the facility for nurse aide training, i.e., textbooks, reference material used for class preparation. This account does not include costs that may be used in more than one cost center, i.e., office supplies, expense of operating a copier, linens, computers, etc.

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NURSE AIDE TRAINING (CONT.)

- 6440 Transportation - This account is limited to the mileage allowance, e.g., using the individual's own vehicle, paid to nurse aides from your facility to attend either a classroom or clinical training session at a state approved nurse aide training program and/or mileage allowance paid to nurse aides to attend state approved competency tests. This account does not include expenses incurred for the use of a facility's own vehicle.
- 6450 Tuition Payments - This account is limited to tuition payments to other entities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code, excluding payments to other long term care facilities.
- 6460 Contractual Payments to Other Nursing Facilities - This account is limited to payments to other nursing facilities that provide state approved nurse aide training for your nurse aides in order to comply with Chapter 3721. of the Revised Code.
- 6470 Registration Fees and Application Fees - This account is limited to all registration fees and application fees necessary to comply with Chapter 3721. of the Revised Code, i.e., train the trainer fees in order to comply with Chapter 3721. of the Revised Code and state approved competency exam fees for nurse aides.
- 6480 Fringe Benefits - This account is limited to fringe benefits for employees providing and/or attending state approved nurse aide training/testing programs pursuant to Chapter 3721. of the Revised Code.

Direct NURSING AND HABILITATION/REHABILITATION Services

- 6510 RN Staff
6520 LPN Staff
6530 Aide and Orderly Staff
6540 Recreational Therapist
6600 Psychiatric Social Worker
6610 Psychologist
6620 Respiratory Therapist
6630 Occupational Therapist
6640 Speech Therapist
6650 Audiologist
6660 Physical Therapist
6665 Therapist Aide/Specialized Services
6670 Specialized Services/Other
6680 Social Services/Pastoral Care
6690 Qualified Mental Retardation Professional

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Payroll Taxes - Dietary and Nursing AND HABILITATION/REHABILITATION

6750 Payroll Taxes - Dietary Personnel
6760 Payroll Taxes - Nursing AND Habilitation/Rehabilitation Personnel

Utility ~~Costs~~ EXPENSES

6810 Heat, Light, Power
6820 Water and Sewage

This cost center is to include supplies, contracted services, preventive maintenance, salaries and wages to maintain a water or sewer system, exterior to the building, and also includes water softener supplies which are used on the water system.

6830 Trash and Refuse Removal

PROPERTY Taxes

6860 Real Estate Taxes
6870 Personal Property Taxes
6880 Franchise Tax - Allowable Portion of Franchise Tax as defined in section 2122.4, "HCFA Publication 15-1," previously entitled "HIM 15 Health Insurance Manual."

Nonreimbursable ~~Costs~~ EXPENSES

6910 Legend Drugs
6920 Radiology
6930 Laboratory
6940 Oxygen - See rule 5101:3-3-11 ("Relationship of other covered medicaid services to long-term care facility services") of the Administrative Code.
6950 Other - Specify:

TABLE 6

Administrative and General ~~Support~~ SERVICES AND NONREIMBURSABLE Expenses

7010 Administrator - This account represents the total compensation paid to an individual(s) as the administrator licensed by the state of Ohio, who is responsible for the direction, supervision and coordination of LTCF functions.

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Administrative and General ~~Support~~ SERVICES AND NONREIMBURSABLE
Expenses (CONT.)

- 7020 Other Administrative Personnel - bookkeeper, receptionist, administrator in training, assistant administrator, clerical, business manager, secretarial, etc.
- 7030 Consulting and Management Fees - fees paid to a separate, non-related, entity which performs administrative functions or consulting services on behalf of the facility and are not charged to any other administrative and general support expense account.
- 7040 Office and Administrative Supplies - printing, postage, office supplies.
- 7050 Copier - includes paper, supplies, services and maintenance agreement; lease payments associated with copier.
- 7060 Telephone and Telegraph - includes lease payments or amortization of telephone equipment as defined in paragraph (F)(1)(a) of rule 5101:3-3-26 ("Long-term care facility cost report filing, record retention, and disclosure requirements") of the Administrative Code, service contracts, telex, telegraph, call or line charges, papers, etc.
- 7070 Home Office Costs - costs incurred by a separate division or entity which owns, leases or manages more than one facility. These costs must be related to administrative and management services, not otherwise allocated, provided to the facility in accordance with "HCFA Publication 15-1," previously entitled "HIM 15 Health Insurance Manual."
- 7080 Travel, Motor Vehicles - includes mileage allowance; gas, oil and maintenance of vehicles owned or leased by the facility. May include leases of autos, vans, etc.
- 7090 Travel and Entertainment - meals, lodging, transportation incurred in the normal course of business, except costs chargeable to Travel, Motor Vehicles.
- 7100 Plant Operations and Maintenance - salaries.
- 7110 Maintenance and Repairs - supplies, minor equipment, and purchased services.
- 7120 Housekeeping - salaries, wages, supplies, and purchased services.
- 7130 Laundry and Linen - salaries, supplies, purchased services and linens, excluding incontinent supplies specified in account 6089.

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Administrative and General ~~Support~~ SERVICES AND NONREIMBURSABLE Expenses (CONT.)

- 7200 Legal Fees - as allowed in rule 5101:3-3-23 ("Nonallowable costs") of the Administrative Code.
- 7210 Accounting - fees and salaries.
- 7220 Dues, Subscriptions and Licenses.
- 7230 Interest-/Other - Interest paid for purposes not related to property, plant and equipment.
- 7240 Insurance - includes general business, liability, and vehicle insurance.
- 7250 Data Services - salaries, supplies, purchased services, and leased equipment.
- 7260 Advertising - includes help wanted ads, yellow pages, and other advertising media that are informational as opposed to promotional in nature.
- 7270 Amortization of Start-Up Costs - those costs incurred by a facility prior to admission of first resident which are to be amortized over a minimum of sixty (60) months. (Reference "HCFA Publication 15-1.")
- 7280 Amortization of organizational costs. (Reference "HCFA Publication 15-1.")
- 7290 Security Services - salaries, purchased services, purchase of minor equipment or supplies to protect property and residents.
- 7320 Payroll Taxes - for employees expensed under rule 5101:3-3-20 (Reasonable factors used to determine allowable administrative and general service costs") of the Administrative Code.
- 7330 Fringe Benefits - medical and life insurance; employee stock option program; pension and profit sharing; personal use of autos; other (such as Christmas parties), etc.
- If fringe benefits are discriminatory to owners and related parties, they are considered part of compensation for purposes of salary limits.
- 7340 Staff Development - all educational, training, development and travel costs associated with administrative and general personnel.

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Administrative and General ~~Support~~ SERVICES AND NONREIMBURSABLE Expenses (CONT.)

Nonreimbursable Expenses

7910 Federal Income Tax
7920 State Income Tax
7930 Insurance - Officer's Life
This is a non-reimbursable expense when the facility is the beneficiary.

7950 Promotional Advertising and Marketing
7960 Contributions and Donations - may be allowable in a few restricted situations that are clearly related to resident care.
7970 Bad Debt

TABLE 7

Property, Plant ~~and~~, Equipment, AND RENOVATION ~~Expense~~ EXPENSES Accounts

Cost of Ownership EXPENSES

8010 Depreciation - Building and building improvements including improvements under paragraph ~~(H)~~ (D) of rule 5101:3-3-22 ("Cost of property and equipment") of the Administrative Code.

8050 Amortization - Land Improvement.

8100 Amortization - Leasehold Improvements; over the remaining life of the lease or the useful life of the improvement, but no less than five years. If the useful life of the improvement is less than five years, it may be amortized over its useful life. Options on leases will not be considered in the computation for amortization of leasehold improvements.

8150 Depreciation - Equipment.
8200 Depreciation - Transportation Equipment.
8250 Lease and Rent - Building.
8300 Lease and Rent - Equipment.
8350 Interest Expense - Property/Equipment.
8400 Amortization of Financing Costs.

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Property, Plant and, Equipment, AND RENOVATION ~~Expense~~ EXPENSES
Accounts (CONT.)

Renovations RENOVATION EXPENSES

8520 Depreciation/Amortization - Renovation excluding
improvements under paragraph ~~(H)~~ (D) of rule 5101:3-3-22
("Cost of property and equipment") of the Administrative
Code.

8540 Interest - Renovations.

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